

REMARKS**Summary of the Office Action**

Claims 1, 3, 8 and 10-15 stand rejected under 35 U.S.C. § 103(a) as allegedly being unpatentable over *Lee* (USPN 6,410,414) in view of *Braeckelmann et al.* (USPN 6,218,302).

Summary of the Response to the Office Action

Applicants amended claims 1 and 8. Accordingly, claims 1, 3 and 5-15 are presently pending.

All Claims Define Allowable Subject Matter

Claims 1, 3, 8 and 10-15 stand rejected under 35 U.S.C. § 103(a) as allegedly being unpatentable over *Lee* (USPN 6,410,414) in view of *Braeckelmann et al.* (USPN 6,218,302). Applicants respectfully traverse the rejection for at least the following reasons.

Independent claims 1 and 8, as amended, recite “wherein an organic SOG layer formed by Spin On Glass method lies between the inter layer dielectric and the silicon nitride film.” No new matter has been entered. *See* at least page 8, lines 21-25 of the specification. Applicants respectfully assert that *Lee* and *Braeckelmann et al.* are silent as to “wherein an organic SOG layer formed by Spin On Glass method lies between the inter layer dielectric and the silicon nitride film,” as required by independent claims 1 and 8, as amended. In contrast to *Lee* and *Braeckelmann et al.*, the present invention includes an organic SOG layer formed between the inter layer dielectric and the silicon nitride film thereby leading to further flattening of the upper face of the inter layer dielectric. Accordingly, Applicants respectfully assert that independent claim 1 and 8, and hence dependent claims 3 and 10-15 are allowable.

Conclusion

In view of the foregoing, Applicants respectfully request reconsideration and the timely allowance of the pending claims. Should the Examiner feel that there are any issues outstanding after consideration of this response, the Examiner is invited to contact Applicants' undersigned representative to expedite prosecution.

If there are any other fees due in connection with the filing of this response, please charge the fees to our Deposit Account No. 50-0310. If a fee is required for an extension of time under 37 C.F.R. § 1.136 not accounted for above, such an extension is requested and the fee should also be charged to our Deposit Account.

Respectfully submitted,

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By: _____

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